

MAR 5 2003

**CATHY A. CATTERSON
U.S. COURT OF APPEALS**

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

JACK FREEMAN; JANET FREEMAN,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 02-70006

Tax Ct. No. 13195-99

MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Argued and Submitted February 14, 2003
San Francisco, California

Before: BEEZER, THOMAS and CLIFTON, Circuit Judges.

The judgment of the United States Tax Court is affirmed for the reasons
stated by Judge Whalen in his memorandum opinion dated September 28, 2001.

AFFIRMED.

* This disposition is not appropriate for publication and may not be cited to or
by the courts of this circuit except as may be provided by Ninth Circuit Rule 36-3.